

THE NOTICES THAT FOLLOW were sent to my wife and me in response to our claim for refund for 2002 (which can be seen at <http://losthorizons.com/2002Filing.pdf>) and our claim for refund for 2003 (which can be seen at <http://losthorizons.com/2003Filing.pdf>).

(The copy of the first notice with the added hand-written note that appears as the second page of the collection is what we promptly sent back in response to that first notice, along with the indicated attachments.)

As is obvious, the IRS devoted a considerable amount of attention over many months to each of our claims before eventually honoring each of them in full.

The diversions of portions of these complete refunds specified in several of these notices were improper, but occurred for the reasons discussed at <http://losthorizons.com/PostAssessCerts.pdf>.



Department of the Treasury  
Internal Revenue Service  
KANSAS CITY, MO 64999-0025

Date of this notice: SEP. 29, 2003  
Taxpayer Identifying Number  
Form: 1040 Tax Period: DEC. 31, 2002

For assistance you may  
call us at:

OUR REPRESENTATIVE  
1-800-829-0922



PETER E & DOREEN M HENDRICKSON  
232 ORIOLE RD  
COMMERCE TWP MI 48382-4047325

WE RECEIVED YOUR FORM 1040 INCOME TAX RETURN FOR THE YEAR 2002 WHICH SHOWS A REFUND OF \$10,152.96. ACCORDING TO OUR RECORDS, YOU HAVEN'T FILED YOUR TAX RETURN(S) FOR THE TAX YEAR(S) 2000, 2001.

WE HAVE REASON TO BELIEVE YOU WILL OWE TAXES FOR THE UNFILED YEAR(S), THEREFORE, WE ARE HOLDING YOUR TAX REFUND UNTIL YOU FILE YOUR RETURN OR EXPLAIN WHY YOU HAVEN'T FILED.

IF YOU HAVE FILED THE RETURN(S), OR IF YOU AREN'T REQUIRED TO FILE THEM, PLEASE CONTACT US. IF YOU ARE REQUIRED TO FILE, PLEASE SEND THE RETURN(S) TO THIS OFFICE AT THE ADDRESS SHOWN. YOU MUST RESPOND WITHIN THIRTY DAYS.

IF WE DON'T RECEIVE YOUR RETURN(S) OR AN ACCEPTABLE EXPLANATION FOR NOT FILING BY OCT. 29, 2003, WE MAY PREPARE THE RETURN(S) FOR YOU BASED ON THE INFORMATION WE HAVE, WHICH MAY NOT BE TO YOUR ADVANTAGE.

IF YOU ARE ALREADY WORKING WITH AN IRS EMPLOYEE TO RESOLVE THIS MATTER, YOU SHOULD LET THAT PERSON KNOW THAT YOUR REFUND IS BEING HELD. OTHERWISE, IF YOU HAVE ANY QUESTIONS ABOUT THIS LETTER, PLEASE CALL OUR REPRESENTATIVE AT THE NUMBER SHOWN ABOVE, OR WRITE TO US AT THE ADDRESS SHOWN ABOVE.

WI



Department of the Treasury  
Internal Revenue Service  
KANSAS CITY, MO 64999-0025

Date of this notice: SEP. 29, 2003  
Taxpayer Identifying Number  
Form: 1040 Tax Period: DEC. 31, 2002

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*Copies of our returns for the years to which you refer are attached, along with proofs of your having received them. Please remit our refund promptly.*

*If, as citizens and residents of Michigan, the Form 1040 is not the correct form for us to be using, please respond with an appropriate clarification within 30 days.*

*Attached: 1040 for year 2000 w/ proof of delivery  
1040 for year 2001 w/ proof of delivery*





Department of the Treasury  
Internal Revenue Service  
KANSAS CITY, MO 64999-0025

Date of this notice:  
Taxpayer Identifying Number  
Form: 1040

NOV. 3, 2003  
Tax Period: DEC. 31, 2002

For assistance you may  
call us at:  
**1-800-829-0922**



PETER E & DOREEN M HENDRICKSON  
232 ORIOLE RD  
COMMERCE TWP MI 48382-4047325

Or you may write to us at  
the address shown at the  
left. If you write, be  
sure to attach the bottom  
part of this notice.

CALLER ID: 960522

**OVERPAID TAX APPLIED TO  
OTHER FEDERAL TAXES OWED ON  
SECONDARY SOCIAL SECURITY NUMBER**

OUR RECORDS SHOW YOU OWED OTHER FEDERAL TAXES UNDER SOCIAL SECURITY NUMBER  
, THEREFORE \$1,699.86 OF THE OVERPAID TAX ON YOUR TAX RETURN FOR THE  
ABOVE YEAR HAS BEEN APPLIED TO THE UNPAID AMOUNT. THE FIGURES BELOW SHOW THE AMOUNT OF  
ANY REFUND DUE YOU. IF SO, A CHECK WILL BE SENT TO YOU FOR THE TOTAL AMOUNT DUE IF IT IS  
MORE THAN \$1 AND YOU OWE NO OTHER OBLIGATIONS. HOWEVER, IF THE AMOUNT DUE YOU IS LESS  
THAN \$1, IT WILL BE SENT TO YOU ONLY IF YOU ASK FOR IT.

**TAX STATEMENT**

YOUR OVERPAID TAX ON RETURN.....\$10,152.96  
AMOUNT OF OVERPAID TAX APPLIED.....\$1,699.86  
  
AMOUNT TO BE APPLIED TO OTHER OBLIGATIONS,  
REFUNDED, OR APPLIED TO YOUR ESTIMATED TAX.....\$8,453.10

(IF YOU ARE DUE A REFUND FROM THE INTERNAL REVENUE SERVICE, YOUR CHECK WILL BE MAILED  
IN 6 TO 8 WEEKS. ANY INTEREST DUE YOU WILL BE ADDED).

**HOW YOUR OVERPAID TAXES WERE APPLIED**

SOCIAL SECURITY NUMBER	FORM(S)	TAX PERIOD(S)	AMOUNT APPLIED
	1040	DEC. 31, 2000	\$1,699.86

THIS IS NOT A BILL. YOU MAY RECEIVE ANOTHER NOTICE IN THE NEXT FEW WEEKS.

To make sure that IRS employees give courteous responses and correct information to taxpayers, a second IRS employee sometimes listens in on  
telephone calls.  
**Keep this part for your records** Overlay 5 Form 8489 (Rev.8-91)

**Return this part to us with your check or inquiry**

Your telephone number ( ) -	Best time to call
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INTERNAL REVENUE SERVICE  
KANSAS CITY, MO 64999-0025

PETER E & DOREEN M HENDRICKSON  
232 ORIOLE RD  
COMMERCE TWP MI 48382-4047325



WI



Department of the Treasury  
Internal Revenue Service  
KANSAS CITY, MO 64999-0025

Date of this notice: DEC. 22, 2003  
Taxpayer Identifying Number  
Form: 1040 Tax Period: DEC. 31, 2002

For assistance you may  
call us at:  
1-800-829-0922



DOREEN M HENDRICKSON  
232 ORIOLE RD  
COMMERCE TWP MI 48382-4047325

FOR ACCOUNT OF PETER E & DOREEN M HENDRICKSON  
OVERPAID TAX APPLIED TO OTHER TAXES YOU OWE

WE APPLIED \$6,521.11 OF THE OVERPAID TAX ON YOUR 2002 TAX RETURN TO THE  
UNPAID BALANCE OF OTHER FEDERAL TAXES WHICH OUR RECORDS SHOW YOU OWE.

YOU MAY STILL BE DUE A REFUND IF WE APPLIED ONLY PART OF YOUR OVERPAYMENT TO  
OTHER TAXES. YOU ALSO MAY BE DUE A REFUND IF YOU RECENTLY MADE A PAYMENT AGAINST  
THE OTHER TAXES THAT WE HAD NOT CREDITED WHEN WE APPLIED YOUR OVERPAYMENT. IN  
EITHER CASE, YOU WILL RECEIVE A CHECK FOR ANY REFUND DUE YOU AS LONG AS THE AMOUNT  
IS GREATER THAN ONE DOLLAR. YOU MUST REQUEST A REFUND OF LESS THAN ONE DOLLAR.  
IF YOU HAVE ANY QUESTIONS, PLEASE CALL US AT THE NUMBER LISTED ABOVE.

THE FIGURES BELOW SHOW OUR CALCULATION:

HOW WE APPLIED YOUR OVERPAYMENT

AMOUNT OF OVERPAID TAX ON YOUR RETURN.....	\$8,453.10
AMOUNT OF INTEREST YOU EARNED ON OVERPAYMENT.....	\$ .00
TOTAL AMOUNT DUE YOU.....	\$8,453.10
TOTAL AMOUNT APPLIED.....	\$6,521.11
AMOUNT YOU WILL RECEIVE AS A REFUND.....	\$1,931.99
(ANY INTEREST DUE YOU WILL BE ADDED)	

WHERE WE APPLIED YOUR OVERPAYMENT

FORM(S)	TAX PERIOD(S)	AMOUNT(S) APPLIED	BALANCE REMAINING
1040	DEC. 31, 2001	\$6,521.11	\$ .00

WE WANTED TO ENSURE THAT BOTH YOU AND YOUR SPOUSE RECEIVE THIS NOTICE, SO  
WE'VE SENT A COPY TO EACH OF YOU. EACH COPY CONTAINS THE SAME INFORMATION  
RELATED TO YOUR JOINT ACCOUNT. ANY AMOUNT YOU OWE OR BALANCE DUE SHOWN  
SHOULD BE PAID ONLY ONCE. WE WILL ISSUE ANY REFUND SHOWN ONLY ONCE.

HELPFUL HINT: FOR FASTER SERVICE, TRY CALLING US ANY DAY EXCEPT MONDAY WHEN OUR  
CALL VOLUMES ARE HIGHEST.





Department of the Treasury  
Internal Revenue Service  
KANSAS CITY, MO 64999-0025

Date of this notice: JAN. 5, 2004  
Taxpayer Identifying Number  
Form: 1040 Tax Period: DEC. 31, 2002

For assistance you may  
call us at:  
1-800-829-0922



DOREEN M HENDRICKSON  
232 ORIOLE RD  
COMMERCE TWP MI 48382-4047325

FOR ACCOUNT OF PETER E & DOREEN M HENDRICKSON  
OVERPAID TAX APPLIED TO OTHER TAXES YOU OWE

WE APPLIED \$1,931.99 OF THE OVERPAID TAX ON YOUR 2002 TAX RETURN TO THE  
UNPAID BALANCE OF OTHER FEDERAL TAXES WHICH OUR RECORDS SHOW YOU OWE.

YOU MAY STILL BE DUE A REFUND IF WE APPLIED ONLY PART OF YOUR OVERPAYMENT TO  
OTHER TAXES. YOU ALSO MAY BE DUE A REFUND IF YOU RECENTLY MADE A PAYMENT AGAINST  
THE OTHER TAXES THAT WE HAD NOT CREDITED WHEN WE APPLIED YOUR OVERPAYMENT. IN  
EITHER CASE, YOU WILL RECEIVE A CHECK FOR ANY REFUND DUE YOU AS LONG AS THE AMOUNT  
IS GREATER THAN ONE DOLLAR. YOU MUST REQUEST A REFUND OF LESS THAN ONE DOLLAR.  
IF YOU HAVE ANY QUESTIONS, PLEASE CALL US AT THE NUMBER LISTED ABOVE.

THE FIGURES BELOW SHOW OUR CALCULATION:

HOW WE APPLIED YOUR OVERPAYMENT

AMOUNT OF OVERPAID TAX ON YOUR RETURN.....	\$1,931.99
AMOUNT OF INTEREST YOU EARNED ON OVERPAYMENT.....	\$ .00
TOTAL AMOUNT DUE YOU.....	\$1,931.99
TOTAL AMOUNT APPLIED.....	\$1,931.99
AMOUNT YOU WILL RECEIVE AS A REFUND.....	\$ .00
(ANY INTEREST DUE YOU WILL BE ADDED)	

WHERE WE APPLIED YOUR OVERPAYMENT

FORM(S)	TAX PERIOD(S)	AMOUNT(S) APPLIED	BALANCE REMAINING
1040A	DEC. 31, 2000	\$1,931.99	\$5,435.91

WE WANTED TO ENSURE THAT BOTH YOU AND YOUR SPOUSE RECEIVE THIS NOTICE, SO  
WE'VE SENT A COPY TO EACH OF YOU. EACH COPY CONTAINS THE SAME INFORMATION  
RELATED TO YOUR JOINT ACCOUNT. ANY AMOUNT YOU OWE OR BALANCE DUE SHOWN  
SHOULD BE PAID ONLY ONCE. WE WILL ISSUE ANY REFUND SHOWN ONLY ONCE.

HELPFUL HINT: FOR FASTER SERVICE, TRY CALLING US ANY DAY EXCEPT MONDAY WHEN OUR  
CALL VOLUMES ARE HIGHEST.



Department of the Treasury  
Internal Revenue Service  
Chief, Service Center Collection Branch  
KANSAS CITY, MO 64999-0030

Date of this notice: MAY 24, 2004  
Taxpayer Identifying Number:

Form: 1040  
Tax Period: DEC. 31, 2003

For assistance you may call us at:  
1-800-829-0922

PETER E HENDRICKSON  
232 ORIOLE RD  
COMMERCE TWP MI 48382-4047325

Helpful Hint: For faster service, try calling  
us any day except Monday when our call  
volumes are highest.

200405 X-REF: 200405X-REF:3

### Delay in Processing Your Refund

We are sorry, but there is a delay in processing your overpayment for the above tax period because we must check to make sure you do not owe other Federal taxes. This will take about 6 to 8 weeks.

Your Overpaid Tax Shown on Return: \$4,676.56

If you owe other Federal taxes, all or part of your overpaid taxes may be applied. If you requested a refund and don't owe other Federal taxes, a check will be sent to you for the amount you overpaid. Any interest due you will be included in the check.

No further action is required of you.



Department of the Treasury  
 Internal Revenue Service  
 KANSAS CITY, MO 64999-0025

Date of this notice: MAY 24, 2004  
 Taxpayer Identifying Number  
 Form: 1040 Tax Period: DEC. 31, 2003

For assistance you may  
 call us at:  
 1-800-829-0922

CALLER ID: 091598

PETER E HENDRICKSON  
 232 ORIOLE RD  
 COMMERCE TWP MI 48382-4047325

FOR ACCOUNT OF PETER E & DOREEN M HENDRICKSON  
 OVERPAID TAX APPLIED TO OTHER TAXES YOU OWE

WE APPLIED \$5,551.44 OF THE OVERPAID TAX ON YOUR 2003 TAX RETURN TO THE UNPAID BALANCE OF OTHER FEDERAL TAXES WHICH OUR RECORDS SHOW YOU OWE.

YOU MAY STILL BE DUE A REFUND IF WE APPLIED ONLY PART OF YOUR OVERPAYMENT TO OTHER TAXES. YOU ALSO MAY BE DUE A REFUND IF YOU RECENTLY MADE A PAYMENT AGAINST THE OTHER TAXES THAT WE HAD NOT CREDITED WHEN WE APPLIED YOUR OVERPAYMENT. IN EITHER CASE, YOU WILL RECEIVE A CHECK FOR ANY REFUND DUE YOU AS LONG AS THE AMOUNT IS GREATER THAN ONE DOLLAR. YOU MUST REQUEST A REFUND OF LESS THAN ONE DOLLAR. IF YOU HAVE ANY QUESTIONS, PLEASE CALL US AT THE NUMBER LISTED ABOVE.

THE FIGURES BELOW SHOW OUR CALCULATION:

HOW WE APPLIED YOUR OVERPAYMENT

AMOUNT OF OVERPAID TAX ON YOUR RETURN.....	\$10,228.00
AMOUNT OF INTEREST YOU EARNED ON OVERPAYMENT.....	\$ .00
TOTAL AMOUNT DUE YOU.....	\$10,228.00
TOTAL AMOUNT APPLIED.....	\$5,551.44
AMOUNT YOU WILL RECEIVE AS A REFUND.....	\$4,676.56
(ANY INTEREST DUE YOU WILL BE ADDED)	

WHERE WE APPLIED YOUR OVERPAYMENT

FORM(S)	TAX PERIOD(S)	AMOUNT(S) APPLIED	BALANCE REMAINING
1040	DEC. 31, 2000	\$5,551.44	\$ .00

WE WANTED TO ENSURE THAT BOTH YOU AND YOUR SPOUSE RECEIVE THIS NOTICE, SO WE'VE SENT A COPY TO EACH OF YOU. EACH COPY CONTAINS THE SAME INFORMATION RELATED TO YOUR JOINT ACCOUNT. ANY AMOUNT YOU OWE OR BALANCE DUE SHOWN SHOULD BE PAID ONLY ONCE. WE WILL ISSUE ANY REFUND SHOWN ONLY ONCE.

HELPFUL HINT: FOR FASTER SERVICE, TRY CALLING US ANY DAY EXCEPT MONDAY WHEN OUR CALL VOLUMES ARE HIGHEST.





Stop 5000 R-2 (Collection Dept.)  
KANSAS CITY MO 64999-0030

In reply refer to: 0967205462  
June 30, 2004 LTR 678C  
200312 30 000  
12456  
BODC: WI

PETER E & DOREEN M HENDRICKSON  
232 ORIOLE RD  
COMMERCE TWP MI 48382-4047325

Taxpayer Identification Number: ~~XXXXXXXXXX~~  
Tax Period: Dec. 31, 2003  
Tax Form: 1040

Dear Taxpayer:

This is to let you know that you have an overpayment of \$4,676.56 on your Form 1040 for the tax period shown at the top of this letter.

We applied part of your overpayment to the civil penalties we charged you as shown at the end of this letter.

If you have any questions, please call us toll free at 1-800-829-0922.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Keep a copy of this letter for your records.

Telephone Number ( ) \_\_\_\_\_ Hours \_\_\_\_\_

Sincerely yours,

Debra K. Hurst  
Operations Manager, Collection

0967205462  
June 30, 2004 LTR 678C  
200312 30 000  
12457

PETER E & DOREEN M HENDRICKSON  
232 ORIOLE RD  
COMMERCE TWP MI 48382-4047325

Overpayment was applied to these accounts:

Amount Applied	Form	Taxpayer Identification Number	Tax Period
\$ 529.18	CIV PEN	[REDACTED]	Dec. 31, 2001
\$ 553.17	CIV PEN	[REDACTED]	Dec. 31, 2000
\$ 515.66	CIV PEN	[REDACTED]	Dec. 31, 2000



United States Treasury <sup>15-51</sup>/<sub>000</sub>

A 340,235,212

Check No.

09 24 04 71 AUSTIN, TEXAS

2306 58720576

58720576 I30 012030938HEND KANS CYTAX REFUND

Pay to

the order of

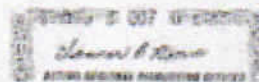
PETER E & DOREEN M HENDRICKSON

12/03  
76

\$\$\$3172\*30

VOID AFTER ONE YEAR

60.84 INTEREST



⑈ 23067 ⑈

⑆000000518⑆ 587205762⑈ 040904